

**BEFORE**  
**THE PUBLIC SERVICE COMMISSION OF**  
**SOUTH CAROLINA**  
**DOCKET NO. 2014-69-S**

IN RE:	)	
	)	
Application of Palmetto Wastewater	)	
Reclamation, LLC d/b/a Alpine	)	DIRECT TESTIMONY OF
Utilities and Woodland Utilities for	)	DONALD J. CLAYTON
adjustment of rates and charges for, and	)	
modification to certain terms and conditions	)	
related to the provision of sewer service	)	

1   **Q.     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A.     My name is Donald J. Clayton. My principal place of business is 301 Oxford  
3           Valley Road, Suite 1604, Yardley, Pennsylvania, 19067.

4  
5   **Q.     WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6   A.     I am the Principal in charge of Management Consulting at Tangibl, LLC.

7  
8   **Q.     HOW LONG HAVE YOU BEEN EMPLOYED AT TANGIBL, LLC?**

9   A.     I have been employed at Tangibl, LLC since April 2007.

10  
11   **Q.     PLEASE DESCRIBE TANGIBL, LLC.**

12   A.     Tangibl, LLC is a professional services firm serving water, wastewater, waste  
13           services and energy utilities.

14   **Q.     WHAT IS YOUR EDUCATIONAL BACKGROUND?**

1 A. I have Bachelor of Science in Civil Engineering and Masters of Business  
2 Administration degrees from Rensselaer Polytechnic Institute.

3

4 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

5 A. Throughout my career I have served public utilities in consulting and executive  
6 capacities. Recent assignments include preparation of rate cases, cost of service  
7 and rate design studies for gas and water utilities and depreciation studies for  
8 electric, gas, water, wastewater, thermal and railroad companies. My work  
9 experience is further detailed in my resume which is attached hereto as DJC  
10 Exhibit 1.

11

12 **Q. DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?**

13 A. Yes. I am a Registered Professional Engineer in Pennsylvania. I am also, a  
14 Chartered Financial Analyst and a Certified Depreciation Professional.

15

16 **Q. HAVE YOU HAD FORMAL TRAINING RELATING TO UTILITY  
17 ACCOUNTING AND RATEMAKING?**

18 A. Yes. I have completed utility accounting and ratemaking seminars offered by  
19 Price Waterhouse and Salomon Brothers. I have also completed 5 one-week  
20 programs offered by Depreciation Programs, Inc. in the areas of actuarial and  
21 simulated life analysis, forecasting of life and net salvage, and preparing and  
22 managing depreciation studies.

1   **Q.    HAVE YOU PREVIOUSLY PRESENTED EXPERT TESTIMONY**  
2       **BEFORE THE PUBLIC SERVICE COMMISSION OF SOUTH**  
3       **CAROLINA?**

4    A.    Yes.

5  
6   **Q.    HAVE YOU PRESENTED EXPERT TESTIMONY IN RATE RELATED**  
7       **PROCEEDINGS BEFORE OTHER REGULATORY AGENCIES?**

8    A.    Yes. My recent testimonial history is attached hereto as DJC Exhibit 2.

9  
10   **Q.   WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**  
11       **PROCEEDING?**

12   A.    The purpose of my testimony is to support the application for rate relief of  
13       Palmetto Wastewater Reclamation LLC, doing business as Alpine Utilities, and  
14       Woodland Utilities which I will refer to from time to time in my testimony as  
15       “PWR” or the “Company”, and to sponsor Exhibit B to the application as filed  
16       with the Commission in this proceeding.

17  
18   **Q.    WAS EXHIBIT B TO THE APPLICATION PREPARED BY YOU OR**  
19       **UNDER YOUR SUPERVISION?**

20   A.    Yes.

21  
22   **Q.    WOULD YOU PLEASE DESCRIBE WHAT EXHIBIT B TO THE**  
23       **APPLICATION SHOWS?**

1 A. Yes. Exhibit B consists of 5 schedules, A through E. Schedule A is the  
2 Company's balance sheet as of December 31, 2013, set out by National  
3 Association of Regulatory and Utility Commissioners, or "NARUC", Uniform  
4 System of Accounts, or "USOA", for Class A Wastewater Utilities accounts.  
5 Schedule B is the Company's income statement for the year ended December 31,  
6 2013, including per books amounts, pro-forma adjustments, pro-forma amounts at  
7 present rates, proposed increase and pro-forma proposed amounts, again by  
8 USOA account. Schedule C shows the Company's billed revenue at present and  
9 proposed rates by customer classification for the test year ended December 31,  
10 2013. Schedule D shows the company's original cost, pro-forma additions and  
11 retirements, pro-forma original cost, service life, annual depreciation rate and pro-  
12 forma depreciation expense by USOA account for Plant in Service, Capitalized  
13 Maintenance, and Contributions in Aid of Construction, or "CIAC", as of  
14 December 31, 2013. Schedule E shows the actual number of customers and  
15 Equivalent Residential Customers, or "ERCs" for Commercial, Multi-Family, and  
16 Residential customer classes as of December 31, 2013 and projected through  
17 December 31, 2014.

18  
19 **Q. WHAT IS THE OVERALL RATE INCREASE THAT PWR IS SEEKING?**

20 A. PWR is seeking additional service revenue of \$754,292. To achieve this level of  
21 additional revenue, the Company is requesting that the monthly charge per  
22 residential customer and per single family equivalent, or "SFE," for commercial  
23 customers for the Alpine Utilities portion of the PWR System be raised by \$6.50

1 from the current \$29.00 to \$35.50 and for the Woodland Utilities portion of the  
2 PWR system by \$11.50 from the current \$24.00 to \$35.50.

3 **Q. WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED FOR**  
4 **THE CUSTOMERS SERVED BY THE ALPINE SYSTEM?**

5 A. The last application for rate relief for customers served by the Alpine system was  
6 filed by the Company in 2012 and was based upon a 2011 test year. As the  
7 Commission is aware, that application resulted in the approval of a Settlement  
8 Agreement which allowed an increase in the residential monthly sewer rate and  
9 per SFE in the commercial monthly sewer rate to the current \$29.00.

10 **Q. WHEN WAS A GENERAL RATE INCREASE LAST REQUESTED FOR**  
11 **THE CUSTOMERS SERVED BY THE WOODLAND SYSTEM?**

12 A. The last application for rate relief for customers served by the Woodland system  
13 was filed by the Company's predecessor, Woodland Utilities, Inc., in 2007 and  
14 was based upon a 2006 test year. As the Commission is aware, that application  
15 resulted in the approval of a Settlement Agreement which allowed an increase in  
16 the residential monthly sewer rate to the current \$24.00 and an increase in the  
17 monthly rate for the only type of commercial customer served by the system, a  
18 school, from \$1.07 to \$1.70 per person per month.

19

20 **Q. WHY IS PWR REQUESTING RATE RELIEF AT THIS TIME?**

21 A. For the test year ended December 31, 2013, PWR's operating margin on a pro-  
22 forma basis at present rates is 4.17%. This is well below the operating margins  
23 allowed by the Commission in these last rate cases. Without rate relief PWR will

1 be unable to continue to meet its financial obligations and to attract investment  
2 capital for plant expansions and replacements. Such a scenario places in jeopardy  
3 the Company's ability to continue to provide safe, reliable and efficient sewer  
4 utility services to its customers. PWR is continuing to make substantial capital  
5 improvements to both the Alpine and Woodland systems. Since PWR acquired  
6 the Alpine and Woodland systems in August 2011, it has spent approximately \$6  
7 million on such capital improvements, with more improvements to be made in the  
8 near future.

9

10 **Q. WHAT HAS BEEN THE COMPANY'S EXPERIENCE WITH THE COSTS**  
11 **OF OPERATION SINCE THE LAST RATE INCREASE?**

12 A. It has been approximately one and a half years since the current rates were placed  
13 into effect for Alpine and approximately 7 years since the current rates were  
14 placed into effect for Woodland. In that time the expenses for the systems have  
15 increased. Increased expenses for things such as income and other taxes,  
16 depreciation and amortization expense have increased. Customer growth has  
17 been relatively low over this time period. Also, the aging infrastructure of the  
18 system has resulted in increased replacements in lines and mains, manholes,  
19 pumping stations, the wastewater treatment plant and other parts of the  
20 Company's plant. Company witnesses Edward Wallace and Craig Sherwood  
21 address the specifics of these increases in expenses and capital investments in  
22 more detail in their testimonies.

23

1   **Q.     TO WHAT DOES THE CAPITALIZED MAINTENANCE INCLUDED IN**  
2   **EXHIBIT B RELATE?**

3   A.     Exhibit B includes \$177,567 of capitalized maintenance during the test year for  
4     cleaning lines, camera work on lines, root cutting, and removing debris in the  
5     lines. The costs for these types of activities are generally expensed. However,  
6     since the Alpine and Woodland systems were in such a state of disrepair when  
7     acquired by the Company, PWR entered into a Memorandum of Understanding  
8     with DHEC regarding the systems and, in order comply with its requirements, the  
9     Company needed to perform these activities on an accelerated basis in order to  
10    improve the system and to determine what other work would be needed.  
11    Additionally, a pro forma adjustment of \$1,000,805 for additional costs related to  
12    these types of activities was added. The total for these types of costs is  
13    \$2,183,891 which includes the test year amounts of \$177,567 and \$1,000,805 and  
14    amounts previously capitalized of \$1,005,519. PWR is seeking recovery of these  
15    costs over a seven-year period as a regulatory asset.

16

17   **Q.     HOW WERE THESE COSTS PRO FORMED INTO THE RATE FILING?**

18   A.     These costs were added to Account 186.2, Other Deferred Debits, on the Balance  
19     Sheet and the company proposes an amortization period of seven years.

20

21

1 **Q. BASED ON THE TEST YEAR DATA AS ADJUSTED, WHAT**  
2 **OPERATING MARGIN RESULTS AFTER THE REQUESTED RATE**  
3 **INCREASE IS CONSIDERED?**

4 A. Based on the adjusted test year data and the requested monthly rate of \$35.50 per  
5 residential customer and per SFE per commercial customer, the resulting  
6 operating margin is 15.08%, which is well within the range of operating margins  
7 resulting from rates that this Commission has approved.

8

9 **Q. PLEASE EXPLAIN HOW TEST YEAR REVENUES AND EXPENSES**  
10 **WERE ADJUSTED.**

11 A. Pro forma adjustments were made to test year revenues and expenses based on  
12 known and measurable changes.

13

14 **Q. WHAT ADJUSTMENTS WERE MADE TO THE PER BOOKS**  
15 **INCOME STATEMENT ON SCHEDULE B?**

16 A. The adjustments to the per books income statement on Schedule B include  
17 corrections and reclassifications; removal of non-recurring items and items which  
18 should have been capitalized from the test year expenses; addition of depreciation  
19 expense related to plant added after the test year; annualization of current contract  
20 operations; amortization of rate case expense over three years; and the income tax  
21 effects of all of the other adjustments. The specific adjustments are detailed at the  
22 bottom of Schedule B.

23



1   **Q.    HOW HAVE THE COMPANY’S EXPENSES INCREASED SINCE THE**  
2   **LAST RATE CASE?**

3   A.    For the Alpine System, total allowed operating expenses in its last rate case were  
4       \$2,462,663.   For the Woodland System, total allowed operating expenses in its  
5       last rate case were \$225,093.   As adjusted pro forma and with the effect of the  
6       proposed increase in revenue included, the combined total operating expenses are  
7       \$3,379,414, so operating expenses have increased by \$691,658 since the last rate  
8       increases for the two systems.

9

10   **Q.   HOW DID THE AMOUNTS BOOKED FOR PLANT IN SERVICE, CIAC**  
11   **AND ACCUMULATED DEPRECIATION AND AMORTIZATION OF**  
12   **CIAC COMPARE TO THE AMOUNTS FROM THE PRIOR CASES FOR**  
13   **ALPINE AND WOODLAND?**

14   A.    For the Alpine system, plant in service has increased by approximately \$4.0  
15       million over the amount recognized in its last rate case due to capital investments.  
16       CIAC was increased by \$6,000.   Accumulated depreciation has continued to  
17       reflect Commission guideline service lives and straight line depreciation as  
18       opposed to accelerated tax depreciation which is not permitted under the USOA.  
19       Accumulated depreciation was increased by approximately \$226,000.   CIAC  
20       amortization was similarly adjusted to reflect straight line depreciation based on  
21       guideline lives as opposed to accelerated tax depreciation.   Accumulated CIAC  
22       amortization was increased by approximately \$17,000.

1 For the Woodland system, plant in service has increased by approximately  
2 \$900,000 over the amount recognized in its last rate case due to capital  
3 investments. Accumulated depreciation has continued to reflect Commission  
4 guideline service lives and straight line depreciation as opposed to accelerated tax  
5 depreciation which is not permitted under the USOA. Accumulated depreciation  
6 was increased by approximately \$222,000.  
7

8 **Q. HOW DO THE PLANT IN SERVICE, CIAC AND RELATED**  
9 **DEPRECIATION AND AMORTIZATION AMOUNTS AFFECT THE**  
10 **COMPANY'S REVENUE REQUIREMENT?**

11 A. If the Company's plant and CIAC balances are changed, depreciation and  
12 amortization expense will have to be adjusted accordingly. Any change made to  
13 the allowed level of expenses affects the revenue requirement.  
14

15 **Q. WERE THERE ANY PRO FORMA ADDITIONS OR RETIREMENTS TO**  
16 **PLANT INCLUDED IN THE BASIS FOR DEPRECIATION IN THIS**  
17 **CASE?**

18 A. Yes, the actual additions and retirements affect depreciation expense which is part  
19 of the revenue requirement. This includes depreciation expense related to the pro  
20 forma capital additions. The original cost and depreciation schedule on per books  
21 and pro forma bases are shown in Schedule D of Exhibit B.

22 **Q. WHY WERE THE ALPINE AND WOODLAND SYSTEMS COMBINED**  
23 **FOR THE PURPOSES OF THIS RATE CASE?**

1 A. As discussed further in Mr. Wallace's testimony, it made sense to the Company to  
2 combine the Alpine and Woodland systems for ratemaking purposes for a number  
3 of reasons. From a financial perspective, the fact that the systems are under the  
4 same management and have service territories that are adjacent influenced this  
5 decision. Having a single rate schedule simplifies billing and reduces the costs  
6 associated with rate filings, and serves administrative economy.

7 **Q. WHAT IS THE PROPOSED RATE INCREASE DESIGNED TO**  
8 **ACCOMPLISH FOR THE COMPANY?**

9 A. An increase in PWR's current rates is designed to generate additional revenues  
10 that will allow the Company to adequately fund its operations, attract capital,  
11 comply with regulatory requirements and continue to provide excellent sewer  
12 service to its existing and future customers.

13

14 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

15 A. Yes. It does.

16

17

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**DONALD J. CLAYTON/ Principal**

Mr. Clayton has over 35 years' experience in the energy utility industry and management consulting profession. His experience includes financial and treasury management, including his role as Vice President and Treasurer at DQE, at that time the parent company of Duquesne Light Company. Mr. Clayton also has extensive experience in new venture creation, as President of the AquaSource venture at DQE and President and Chief Operating Officer of Conjunction LLC in New York State. In his management consulting roles, Mr. Clayton's technical specialties include public utility valuation, depreciation, plant, rate base, cost of service and rate design as well as economic analysis and financial modeling.

Mr. Clayton holds a Bachelors of Science in Civil Engineering and a Master of Business Administration from Rensselaer Polytechnic Institute. He is a registered Professional Engineer in the Commonwealth of Pennsylvania, a Chartered Financial Analyst and a Certified Depreciation Professional.

**Professional Experience**

2007 – PRESENT ..... TANGIBL, LLC  
PRINCIPAL – MANAGEMENT CONSULTING  
VICE PRESIDENT – MANAGEMENT CONSULTING

As the Principal in charge of Management Consulting at Tangibl, LLC, Mr. Clayton is responsible for a wide range of assignments including depreciation studies for electric, gas, water, wastewater, thermal and railroad companies and cost of service and rate design studies for electric, gas and water utilities.

Mr. Clayton is also actively involved in Tangibl's development activities including IMG Midstream which is developing small scale generating facilities in Pennsylvania.

2005 – 2007 ..... GANNETT FLEMING, INC.  
DIRECTOR, REGULATORY ECONOMICS

In this position Mr. Clayton conducted depreciation and rate related studies for studies for electric, gas, thermal, water, wastewater and railroad companies.

2002 – 2005 ..... CONJUNCTION, LLC  
PRESIDENT AND CHIEF OPERATING OFFICER

Conjunction LLC was formed to develop a high voltage direct current transmission line from upstate New York to New York City.

- Responsible for day-to-day activities of the firm, raising equity capital to fund the project and negotiation of numerous contracts and agreements between the Company and its consultants, lawyers, land owners and investors.
- Responsible for preparation of the Company's transmission siting filing under Article VII before the New York Public Service Commission and the FERC filing for merchant transmission line status.

2000 – 2002 ..... ENERGY LEADER CONSULTING, LLC  
PARTNER

Energy Leader Consulting provided strategic consulting to energy companies concerning opportunities related to electric generating stations.

- Performed acquisition analysis for generating stations, identification of power plant development opportunities throughout the U.S. market and diagnostic studies for electric generators.

**DONALD J. CLAYTON/ Principal**

**Page 2 of 3**

- Led multi-million dollar study for Amtrak to determine the feasibility of using their railroad rights-of-way for electric transmission.

1985 – 2000 ..... DQE  
VICE PRESIDENT AND TREASURER  
PRESIDENT – AQUASOURCE  
MANAGER – VALUATION AND PROPERTY RECORDS DEPARTMENT

- Mr. Clayton developed and directed the AquaSource subsidiary where he managed all aspects of a rapidly growing business, including development of the initial business plan, integration of acquisition targets, recruitment of executive staff, and political and regulatory relations. He also headed the rate case filed in Texas for a statewide tariff related to the small water and wastewater companies acquired by AquaSource.
- As Vice President and Treasurer, Mr. Clayton was responsible for corporate finance, financial planning, corporate budgeting, cash management and investor and shareholder relations during a period of unprecedented organizational and marketplace changes. While he was Vice President and Treasurer, he was the stranded cost witness for Duquesne Light Company in their restructuring proceeding before the Pennsylvania Public Utility Commission.
- Mr. Clayton's first position with DQE was as Manager of the Valuation and Property Records (Fixed Assets) department, where he was responsible for the Company's \$5+ billion of fixed assets and the construction cost accounting system, at a time when two nuclear electrical generation plants were being built and added to rate base. While in this position, he was the company's rate base and depreciation witness in its two largest rate cases.

1980 – 1985 ..... PRICE WATERHOUSE  
MANAGER, PUBLIC UTILITY INDUSTRY SPECIALTY GROUP

- Performed numerous cost-of-service, rate design, depreciation and other valuation and rate related assignments for electric, gas, water and sewer clients in the public and private sectors.
- Developed a PC-based cost of service program and completed a program for evaluating street lighting.

1977 – 1980..... GANNETT FLEMING, INC.

- Performed numerous studies in the areas of depreciation and cost of service for electric, gas, telephone, water, wastewater and railroad companies.
- Presented expert testimony before the Pennsylvania Public Utility Commission, the Alaska Public Utilities Commission and Monmouth County Court in New Jersey.
- Completed assignments for more than 50 companies, including electric, gas, water, and telephone and railroad clients.
- Participated in the valuation related to the \$2.1 Billion conveyance of the former Penn Central Railroad to Conrail and provided the analytics for three successful tax cases involving more than \$300 million in tax depreciation for the Union Pacific, the Burlington Northern and the Chesapeake & Ohio Railroads.

#### **Continuing Education**

- All programs offered by Depreciation Programs, Inc.
- Management training courses offered by the Edison Electric Institute.
- Utility accounting seminars offered by Salomon Brothers.

#### **Professional Societies**

Mr. Clayton is an active member of the Society of Depreciation Professional where he has served as Treasurer and as a Board Member. He is an instructor at their annual depreciation training sessions where he has taught the basic and intermediate life analysis courses and the advanced course on preparing and defending a depreciation study.

## History of Testimony - Donald J. Clayton

1-Feb-14

Regulatory Cases				Company		Utility Type	Primary Issue
State / Fed	Agency	Docket Number		Company		Utility Type	Primary Issue
AK	RCA	U-04-22		Anchorage Water and Wastewater Utility		Water/Wastewater	Contributed water/wastewater plant and depreciation
AK	RCA	U-04-23		Anchorage Water and Wastewater Utility		Water/Wastewater	Contributed water/wastewater plant and depreciation
AR	APSC	13-028-U		Entergy Arkansas, Inc.		Electric	Depreciation
IN	IURC	Cause No. 43201		Citizens Thermal		Steam, Thermal	Depreciation
IN	IURC	Cause No. 43463		Citizens Gas & Coke Utility		Gas	Depreciation
IN	IURC	Cause No. 43624		Citizens Gas of Westfield		Gas	Depreciation
KY	KYPSC	2006-00236		East Kentucky Power Cooperative		Electric	Depreciation
Fed	FERC	ER-07-562-004		Trans-Allegheny Interstate Line Company (Allegheny)		Electric	Depreciation and Net Salvage for Static Var Compensator
Fed	FERC	ER-08-386-000		Potomac-Appalachian Transmission Highline, LLC (AEP/Allegheny Energy)		Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-35-000		Tallgrass Transmission, LLC (AEP/MidAmerican/OGE)		Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-36-000		Prairie Wind Transmission, LLC (AEP/MidAmerican/Westar)		Electric	Depreciation and Net Salvage of Transmission Plant
Fed	FERC	ER-09-75-000		Pioneer Transmission, LLC (AEP/Duke Energy)		Electric	Depreciation and Net Salvage of Transmission Plant
LA	LPSC	U-32707		Entergy Gulf States Louisiana, L.L.C.		Electric	Depreciation
LA	LPSC	U-32708		Entergy Louisiana, L.L.C.		Electric	Depreciation
OK	OCC	Cause Nos. PUD 200800144		Public Service Company of Oklahoma (AEP)		Electric	Net salvage
OR	ORPUC	UG 201		Avista Corporation		Gas	Cash working capital
PA	PAPUC	R-860378		Duquesne Light Company		Electric	Rate base and depreciation
PA	PAPUC	R-870651		Duquesne Light Company		Electric	Rate base and depreciation
PA	PAPUC	R-00974041		Duquesne Light Company		Electric	Stranded cost and electric industry restructuring
SC	SCPSC	2011-24-S		Palmetto Utilities, Inc.		Wastewater	Rate base and revenue requirements
SC	SCPSC	2012-94-S		Apilne Utilities		Wastewater	Rate base and revenue requirements
SC	SCPSC	2013-42-S		Palmetto Utilities, Inc.		Wastewater	Rate base and revenue requirements
TX	TCEQ	(SOAH) 582-09-4290		Country Vista		Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(SOAH) 582-08-0702		Shaded Lane Water Company		Water	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(TCEQ) 36926-R		NI Texas, LLC		Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(SOAH) 582-12-1634		D & K Development Corp.		Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TCEQ	(TCEQ) 2013-0045-UCR		Grand Ranch		Wastewater	Revenue requirements, cost of service, cost of capital, rate design
TX	TRRC	(Gas Utilities) 10190		Huges Natural Gas		Gas	Depreciation
WV	WPSC	06-0445-G-42T		East Resources		Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WPSC	08-0275-G-42T		East Resources		Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WPSC	09-2069-G-42T		Megan Oil & Gas Company		Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WPSC	10-0757-G-D		Megan Oil & Gas Company		Gas	Rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WPSC	05-0420-E-CN		Monongahela Power Company and The Potomac Edison Company (Allegheny Energy)		Electric	Rate base and accumulated depreciation related to request for change in depreciation rates
WV	WPSC	11-0410G-42T		Bluefield Gas Company		Gas	Depreciation, cost of removal, net salvage
WV	WPSC	11-0532-G-42T		Megan Oil & Gas Company		Gas	Rate base, cost of service and revenue requirements, income tax normalization
WV	WPSC	11-1321-G-42T		Blacksville Oil & Gas Company		Gas	Rate base, cost of service and revenue requirements
WV	WPSC	12-0064-E-42T		Black Diamond Power Company		Electric	Rate base, cost of service and revenue requirements
WV	WPSC	12-0427-G-42T		Bluefield Gas Company		Gas	Rate base, cost of service and revenue requirements

# History of Testimony - Donald J. Clayton

1-Feb-14

## Case Support (No testimony filed)

State	Agency	Docket Number	Company	Utility Type	Primary Issue
FL	FLPSC	090182	NI Florida, LLC (Hudson)	Wastewater	Complete rate case preparation
FL	FLPSC	100126	CFAT H2O, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100127	Tradewinds Utilities, Inc.	Water/Wastewater	Complete rate case preparation, including rate base, cost of service, cost of capital, working capital, billing analysis and revenue requirements
FL	FLPSC	100149	NI Florida, LLC (Tamiame)	Water	Complete rate case preparation
FL	FLPSC	130010-WS	NI Florida, LLC	Water & Wastewater	Complete rate case preparation
ID	IPUC	AVG-10-01-E	Avista Corporation	Electric/Gas	Cash working capital study
ID	IPUC	AVG-10-01-G	Avista Corporation	Electric/Gas	Cash working capital study
KS	KSCC	08-GIMX-1142-GIV	Westar Energy	Electric	Comments on KSCC general investigation into depreciation issues.
WA	WUTC	UE-100467	Avista Corporation	Electric/Gas	Cash working capital study
WA	WUTC	UG-100468	Avista Corporation	Electric/Gas	Cash working capital study
WV	WVPSC	08-2030-E-PC	Black Diamond Power Company, Elk Power Company, Union Power Company, West Virginia Utility Company	Electric	Merger justification and support
WV	WVPSC	09-1985-E-42T	Black Diamond Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-1986-E-42T	Elk Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements
WV	WVPSC	09-1987-E-42T	Union Power Company	Electric	Complete Rule 42 Exhibit preparation, including rate base, cost of service, cost of capital, working capital and revenue requirements

## Other Cases

State	Agency	Docket Number	Company	Utility Type	Primary Issue
NJ	N/A	N/A	International Flavors and Fragrances	Wastewater	Cost of service, rate design
Fed	RUS	N/A	East Kentucky Power Co-op	Electric	Depreciation
Fed	STB	N/A	Kansas City Southern Railroad	Railroad	Depreciation